

By: Harris

S.B. No. 462

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the allocation of revenue from the municipal hotel  
3 occupancy tax for the arts for certain municipalities.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended  
6 by adding Section 351.1077 to read as follows:

7 Sec. 351.1077. ALLOCATION OF REVENUE FOR THE ARTS FOR  
8 CERTAIN MUNICIPALITIES. (a) This section applies only to a  
9 municipality that:

10 (1) has a population of more than 190,000; and

11 (2) is located in a county in which another  
12 municipality that has a population of more than one million is  
13 predominately located.

14 (b) Notwithstanding any other provision of this chapter, a  
15 municipality to which this section applies may use an amount that is  
16 less than or equal to 24 percent of the hotel occupancy tax revenue  
17 collected by the municipality for the purposes provided by Section  
18 351.101(a)(4).

19 (c) This section expires September 1, 2022.

20 SECTION 2. This Act takes effect immediately if it receives  
21 a vote of two-thirds of all the members elected to each house, as  
22 provided by Section 39, Article III, Texas Constitution. If this  
23 Act does not receive the vote necessary for immediate effect, this  
24 Act takes effect September 1, 2007.